

1970

Speaking and writing

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Accounting

September

Ralph T. Bartlett (Newark)
National Water Company Conference,
Washington, D.C. "Current Accounting
Developments."

Fred M. Oliver (Salt Lake City)
Utah Municipal League Annual
Convention, Salt Lake City. "Review
of Fiscal Law Responsibility and
Budgeting Procedures."

Homer E. Sayad (Saint Louis)
Missouri CPA Society, Saint Louis
Chapter. "Public Accounting in the
Seventies."

October

Ralph T. Bartlett (Newark)
North Jersey Shore Chapter of the
National Association of Accountants,
Eatontown. "Earnings Per Share."

Ralph J. Bodensteiner (Rochester)
New York State CPA Candidates
Association, Rochester Chapter.
"Municipal Accounting."

Thomas Y. Hartley (Columbus)
National Society of Controllers and
Financial Officers of Savings Institutions,
Central Ohio Chapter, Columbus. "An
Independent Accountant's View of
Budgeting in Savings & Loans."

Ralph S. Johns (Chicago)
University of Illinois Accountancy Club,
Urbana. "The Role of the Public Business
Corporation in the Development of
Generally Accepted Accounting
Principles."

Eugene L. Larkin, Jr. (New York)
Corporate Seminars, Inc., New York. "The
Impact of Accounting Practice in Bank
Portfolio Management." Also, Annual
Bankers Dinner of The New York State
CPA Society, Westchester Chapter,
Eastchester. "Bankers Financial Reporting
—Before and After Opinion No. 13."

D. Robert Nicholson (Rochester)
Financial Executives Institute of
Rochester, New York. "Earnings Per
Share."

Kenneth W. Stringer (Executive)
Joint Meeting of AICPA Committee on
Relations with the Civil Aeronautics
Board, Washington, D.C. "Business
Combinations."

De Witt C. Warren (San Francisco)
California CPA Society Medicare
Conference, San Francisco and Los
Angeles. "Accumulation of Revenue
(Hospitals)."

Gary R. West (San Francisco)
California CPA Society Medicare
Conference, San Francisco and Los
Angeles. "Hospital Adjustments Panel—
1969 Medicare Conference."

Curtis E. Youngdahl (Executive)
New Jersey Chapter of Executive Institute
and New Jersey CPA Society Annual Tax
Forums, Graduate School of Business,
Rutgers University, Newark. "Going Public
Directly; Going Public Indirectly—
Mergers and Acquisition."

November

Francisco A. Arabia (San Juan)
Carrier Dealers of Puerto Rico, San Juan.

"Accounting Concepts and Financial
Statements."

William R. Cusimano (Philadelphia)
AICPA Course Material, Pennsylvania
CPA Institute, Philadelphia Chapter.
"Filings with the SEC."

Jack H. Fisch (Philadelphia),
Martin Mellman (Executive)
The Journal of Accountancy, November
1969. "Accounting for Investments in
Affiliated Companies."

August Glissmeyer, Jr. (Salt Lake City)
Seminar on Financial Controls for
Non-Financial Managers, Salt Lake Area
Chapter of N.A.A. and Utah
Manufacturers Association, Brigham Young
University, Salt Lake City. "Management
Reports Techniques."

Joseph P. Healy (Philadelphia)
National Association of Accountants,
Philadelphia Chapter. "Public Offerings
and Proxy Statements."

Jerry W. Kolb (Chicago)
Members of Illinois CPA Committee on
Education, Industry and Government,
Chicago. "APB Statement #3—Financial
Statements Restated for General Price-
Level Changes."

Martin Mellman (see Fisch)

Auditing

September

Martin M. Friedman, Martin I. Wasserman,
Donald W. Richardson (New York)
The AMBAC Industries, Incorporated,
Controller's Conference, New York.
"Assistance To Be Rendered by the Client
During the Annual Audit."

Donald W. Richardson (see Friedman)

Martin I. Wasserman (see Friedman)

Robert M. Wickersham (Philadelphia)
Bank Administration Institute,
Indianapolis Chapter. "Auditape."

October

Kenneth W. Allen (Chicago)
American Management Association, Inc.,
Chicago. "The Use of Statistical Methods
in Accounting and Auditing."

Richard Arceci (see Ruma)

Kenneth C. Cole (San Francisco)
Newspaper Controllers and Finance
Officers Institute, Los Angeles.
"Embezzlement Through the Computer."

James M. Delaney (see Ruma)

Peter Dye (see Ruma)

James N. Hall (Memphis)
Murray State University Honorary
Accounting Society, Murray, Kentucky.
"Auditing EDP Systems."

Joseph P. Healy (Philadelphia)
Reliance Insurance Company Bond
Training Program, Philadelphia. "The
Role of the Independent Auditor."

Clarence W. Houghton (San Francisco)
Association of American Railroads
Industry Internal Audit Seminar, Boston.
"Flow Charting in Auditing."

Gordon M. Johns (Los Angeles)
Retail Controllers Association of Southern
California, Los Angeles. "Communicating
with the Computer: Auditape System."

Warren K. Reed (Baltimore)

Speaking & Writing



Because of limitations of space, a number of talks reported to the Executive Office during recent months have not been listed. They will appear in the next issue.

Institute of Internal Auditors, Tidewater Chapter, Norfolk, Virginia
"Masterminding the Computer" (H&S Auditape System film).

George H. Rowe (Seattle)
Institute of Newspaper Controllers and Finance Officers, Los Angeles.
"Embezzlement Detection and Control."

Peter Ruma, James M. Delaney, Peter Dye, Richard Arceci (Cleveland)
Kent State University Senior Accounting Class, Kent, Ohio. "Auditape System and Statistical Sampling Application."

Robert L. Steele (Executive)
American Management Association
Orientation Seminar on International Accounting Problems, New York.
"National Variations in Accounting."

Paul D. Stevens (Los Angeles)
Society of Women Accountants and American Women's Society of Certified Public Accountants, Beverly Hills.
"Generalized Computer Programs for Accountants—The Auditape System and Time-Sharing Terminals."

Kenneth W. Stringer (Executive)
Georgia CPA Society, Accounting Institute, University of Georgia, Athens.
"What's New in Auditing Techniques." Also, Second Advanced EDP Audit and Control Conference sponsored by Automation Training Center, New York.
"Problems in Auditing Real-Time Systems." Also, North Carolina CPA Society, University of North Carolina, Chapel Hill. "Internal Control and the Auditor."

Robert C. Tatgenhorst (Louisville)
CPAs in the Evansville, Indiana Area, University of Evansville. "Auditape System."

Roland L. Voigt (Houston)
Texas CPA State Society Professional Development Seminar for members of the Louisiana CPA Society, Shreveport Chapter. "Reviewing Audit Reports." Also, Texas CPA Society Audit Institute, Dallas. "Preparation of Working Papers."

Charles A. Walworth (San Francisco)
Institute of Internal Auditors, Sacramento.
"The Haskins & Sells Auditape System."

November

Walter R. Collins (Cleveland)
Ohio CPA Society Technical Forum, Cleveland Chapter. "Proposed Auditing Procedure Committee Bulletin No. 42."

James F. Dunn, Jr. (Houston)
Sam Houston State University Accounting Club, Huntsville, Texas. "Computers and Auditing." Also, Joint Meeting University of Arkansas Chapter of Beta Alpha Psi and Northeastern Arkansas CPA Society, Fayetteville. "Auditape." Also, National Association of Accountants, Houston Chapter. "The Auditor and Your Computer."

Joseph E. Elmlinger (Columbus)
Ohio University, Athens. "Statistical Sampling and Audit of EDP Records."

John A. Favret, Richard P. Miller (Cleveland)
Institute of Internal Auditors, Cleveland Chapter. "Auditape for Internal Auditors."

B. Clare Harris (Detroit)

University of Michigan Graduate School of Business Administration, Ann Arbor.
"Haskins & Sells Auditape System."

Sherrill W. Hudson (Dayton)
National Association of Accountants, Dayton Chapter. "Auditape."

Jerry W. Kolb (Chicago)
De Paul University auditing classes, Chicago. "H&S Auditape System."

Jerry W. Kolb, James N. Zaloudek (Chicago)
Northern Illinois University Accounting Interns, Chicago. "H&S Auditape System."

Richard P. Miller (see Favret)
William C. Miller (New York), Carl L. Schaefer (Newark)
Fairleigh Dickinson University accounting students, Teaneck, New Jersey.
"Auditape."

Max A. Millett (Phoenix)
Arizona State University Seventh Governmental Finance Institute, Casa Grande. "Auditing and Accounting Standards Under the Arizona Municipal Audit Law."

Harold V. Petrillo (New York)
Security Control Conference, New York.
"The Role of the Independent Auditing Firm in Preventing and Detecting Losses."

Samuel Rees III (Kansas City)
Kansas State Teachers College, Emporia.
"Auditape."

Peter N. Ruma (Cleveland)
Accounting Club of Cleveland State University, Cleveland. "Introduction to Auditape." Also, Cleveland State University Accounting Club Seniors, Cleveland. "Auditape System."

Carl L. Schaefer (see William C. Miller)
Kenneth W. Stringer (Executive)
Government Accountants Association of Washington, D.C. "Embezzlement Through Computers."

Roland L. Voigt (Houston)
Texas CPA Society seminar for San Angelo Chapter. "Reviewing Audit Reports."

Taxation

September

Lloyd F. Armstrong (Houston)
Texas CPA Tax Institute, Houston.
"Developing a Tax Practice and Building a Tax Department."

Robert W. Buesser (New York)
New York State CPA Society Committee on International Taxation, New York
"Allocation of Income and Deductions Among Taxpayers."

Francis P. Carolan (Philadelphia)
University of Pennsylvania Tax Conference, Philadelphia. "Deferred Compensation."

H. Clayton Chandler (Washington)
West Virginia Tax Institute, Charleston.
"Current Uses of Subchapter S."

John W. Gilbert (Philadelphia)
University of Pennsylvania Tax Conference, Philadelphia. "Accumulated Earnings Tax."

William W. Harmon, Jr. (see Miller)
Sig O. Joraanstad (Seattle)
Allied Daily Newspapers of Washington,

Accounting and Finance Officers' Section Meeting, Coeur d'Alene, Idaho. "House Version of 1969 Income Tax Reform Act."

Sidney Meyer (New York)
Ron Lewis Seminars, New York. (Also October.) "Impact of Net Operating Losses, Changes in Accounting Periods and the 1969 Tax Bill on Security Brokers and Dealers."

John A. Miller, William W. Harmon, Jr. (Fort Lauderdale)
Taxation for Accountants, September 1969. "Survey of Current IRS Practice."

Rudolph J. Niehus (Düsseldorf)
Taxes—The Tax Magazine, September 1969. "The German Added Value Tax—Two Years After."

Judy Wilson (Houston)
Texas CPA Tax Institute, Houston. "Tax Shelters for the High-Bracket Investor—What's Left."

October

Lloyd F. Armstrong (Houston)
Tulane Tax Institute, Tulane University, New Orleans. "Recent Developments in Oil and Gas Taxation."

Frederick W. Bassinger (Minneapolis)
Wisconsin CPA Society, Milwaukee. "If, When and How a Corporation Should be Liquidated."

David F. Bertrand (Executive)
American Management Association, New York. "Foreign Tax Credits and Subpart F Income."

Harold J. Corwin (Denver)
Colorado Bankers and Colorado Regional Clearinghouse Associations, Grand Junction, Cortez, Alamosa, Canon City, Pueblo, Cheyenne Wells, Fort Morgan, Greeley, Denver. "The Tax Reform Bill 1969."

Robert A. Dootson (see Joraanstad)

James B. Erickson (see Joraanstad)
Hugh A. Garnett (Executive)
Annual Tax Conference of the NYSCPA, New York. "International Taxation in a Changing World."

Dudley R. Johnston (Minneapolis)
AICPA Professional Development Course, Minnesota CPA Society, Minneapolis. "Tax Accounting Problems."

Sig O. Joraanstad, Robert A. Dootson, James B. Erickson, John M. Thompson (Seattle)
Tax Executives Institute, Seattle. "Tax Reform Bill—Tax Planning."

Vernon L. Libby (Honolulu)
Hawaii Estate Planning Council, Honolulu. "Estate Planning."

John C. Lynch (Columbus)
American Society of Women Accountants, Ohio State University, Columbus. "Review of the Tax Reform Act of 1969 (H.R. 13270)—A Look at the Individual Taxpayer."

Sidney Meyer (New York)
New York State CPA Society, Tax Planning Seminar, New York. "Corporate Liquidations."

William E. Miles, Jr. (Philadelphia)
Pennsylvania CPA Institute, Philadelphia Chapter. "Proposed Tax Reform."

Albert M. Pecci (New York)

The New York CPA, October 1969. "The Gift Tax—Exclusions and Deductions."

Sheldon Richman (Los Angeles)
California CPA Foundation's Course on Preparation of Fiduciary Income Tax Returns, Los Angeles. "Taxation of California Fiduciaries—Effects of Residency and Sources of Income."

Robert F. Skeehan (Chicago)
Tenth Annual Tax Institute, Northern Illinois University, DeKalb. "Recent Developments and Proposed Legislation Concerning Subchapter S Corporations."

Kenneth E. Studdard (Houston)
Texas CPA Society, El Paso Chapter. "Estate Planning" (A slide film script).

John M. Thompson (see Joraanstad)

Judy Wilson (Houston)
Texas CPA Society, Corpus Christi Chapter. "Preparation of the Federal Estate Tax Return."

November

Richard D. Aldred (Miami)
Miami Board of Realtors, Miami. "Depreciation and Tax Advantages of Real Estate."

Frederick W. Bassinger (Minneapolis)
Minnesota CPA Society, Minneapolis. "If, When and How to Liquidate."

Robert W. Buesser, James E. Power (New York)
Annual Bank Institute, Boston. "Selected Federal Income Tax Problems of Bank Holding Companies."

H. Clayton Chandler (Washington)
The 13th Annual Tax Forum, Georgia CPA Society, Atlanta. "H.R. 13270, The Tax Reform Act of 1969."

Milton C. Clow (San Diego)
San Diego Businessmen's Tax Conference, San Diego. "Big Brother Is Watching You—What Is He Looking For? (IRS Audit Emphasis)."

Dale E. Gilliam (Dayton)
Ohio CPA Society Professional Development Forum, Cleveland. (Also Dayton, December.) "Private Foundations and Exempt Organizations Under H.R. 13270."

Raymond L. Horn (Los Angeles)
California Financial Journal, November 1969. "How the Tax Reform Proposals Affect Executives."

Keith Johnson (Chattanooga)
Tax Luncheon, Chattanooga. (Also The Institute of Internal Auditors, Chattanooga Chapter, and National Association of Accountants, Chattanooga Chapter.) "Current Federal Income Tax Developments."

Edward C. Kimball (New Orleans)
Associations of Independent Research Institutes, New Orleans. "Proposed Tax Reform Acts of 1969—Possible Impact on Foundations." Also, Mississippi CPA Society, Tax Institute, Jackson. "Closely Held Corporation Situations."

T. Milton Kupfer (Executive)
The Journal of Accountancy, Tax Department, November 1969. "Using Convertible Stocks in Corporate Acquisitions."

Eldon D. Levi (Portland)
Oregon CPA Society, Portland. "Tax-Free Incorporation of a

Proprietorship or Partnership."

John A. Miller (Fort Lauderdale)
Taxation for Accountants, November 1969. "Potential Problems in Disposition of Subchapter S Corporation Stock."

Thomas S. Oehring (Chicago)
Kansas Tax Conference, Wichita. "Prepaid Income and Reserves for Related Expenses."

James E. Power (see Buesser)

MAS

September

Walter H. Hanshaw (Houston MAS)
Southeastern Electric Exchange, Asheville, North Carolina. "What's New in Internal Control."

Gordon L. Murray (Executive)
Steering Committee of Controllers, The May Department Stores Company, Hartford. "Controllorship—Problems or Opportunities?" Also Annual Executive Management Meeting, Standard International Corporation, Andover. "A 1970-Model Planning, Control and Information System."

Neil O'Connell (New York MAS)
Planning Executives Institute, Albany. "Profit Planning."

Vito G. Petruzzelli (Chicago MAS)
Systems and Procedures Association, Fort Wayne. "Defining Your Organizations' Information Requirements."

Albert D. Swanson, Jr. (New York MAS)
Planning Executives Institute, Albany. "Profit Planning."

October

Albert J. Bova (Allentown)
Lehigh Valley—Reading Chapter of Planning Executives Institute, Allentown. "Impact of the 1970 Economy on Corporate Planning."

Everett C. Johnson (Executive)
Automation Training Center, Advanced EDP Audit & Control Conference, New York. "Computer Audit Software."

Gordon L. Murray (Executive)
Business Society of Tulane University Graduate School of Business Administration, New Orleans. "A 1970-Model Planning, Control and Information System."

Neil F. O'Connell (New York MAS)
The National Council of Physical Distribution Management, New York. "Distribution Cost Analysis, Planning and Control."

Lowell S. Pethley (Chicago MAS)
American Public Power Association, Boston. (Also November.) "Updating Public Utility Management to Meet the Challenges of the Seventies."

Vito G. Petruzzelli (Chicago MAS)
Data Processing Management Association, Calumet, Illinois Chapter. "Imaginative Use of the Computer by General Management."

November

Andre Bouchard (Houston MAS)
Texas CPA Society, Houston Chapter. "Helping Clients with Profit Planning."

Ralph V. Monaghan (New York MAS)
American Management Association,

New York. "Developing Computer-Based Integrated Information Systems."

The Profession

September

Robert B. Gordon (Chicago)
International Harvester Company General Management Development Conference, Hinsdale, Illinois. "Responsibilities and Functions of Haskins & Sells."

John C. McCarthy (San Juan)
Puerto Rico CPA Institute and Inter-American University, San Juan. "Staff Development."

October

Elmer G. Beamer (Cleveland)
National Association of State Boards of Accountancy, Los Angeles. "Education and Experience Requirements for CPAs." Also, AICPA Annual Meeting, Los Angeles. "EDP and the Accounting Profession."

Walter H. Blood (Kansas City)
Faculty and accounting students at Kansas State University, Manhattan. "My First Four Months at H&S."

Thomas J. Carey (Newark), Frank Osanitch (New York)
Accounting Club of St. Peter's College, Jersey City. "Choosing Public Accounting as a Profession."

Camillus D. Conway (Chattanooga)
Georgia CPA Society, University of Georgia. "Professional Liability."

Richard A. Johnson (Richmond)
Commonwealth University Accounting Club, Richmond. "Duties of a First-Year Assistant Accountant."

Richard C. Lambert (Philadelphia)
Pennsylvania CPA Institute Accounting Forum, Philadelphia Chapter. "365 Days Since Graduation."

Edwin R. Lang (Executive)
State Society Executives Association, Los Angeles. "The Profession's Social Responsibilities. Where Do We Stand?" Also, Council Meeting of AICPA, Los Angeles. "Report of Committee on Recruitment from Disadvantaged Groups." Also, American Association of Collegiate Schools of Business, Midwest Region, Ohio State University, Columbus. "The Education and Recruitment of Ethnic Minority Students for the Accounting Profession." Also, Illinois and Iowa CPA Societies, Combined Meeting of Western and Eastern Chapters, Rock Island. "Recruitment from Minority Groups." Also, *Pennsylvania CPA Spokesman*, October 1969. "Creating Opportunities for Members of Minority Groups."

Daniel M. Norris (Miami)
University of Florida Graduate Accounting Conference, Gainesville. "Experiences in Public Accounting."

Frank Osanitch (see Carey)

Thomas J. Pleiss (Omaha)
The Nebraska CPA, Fall 1969. "Differing Requirements for Conduct."

Haldon G. Robinson (Executive)
University of Kentucky Chapter of Beta Alpha Psi, Lexington. "Where Do We Go From Here?"